

LAW OFFICES
MAY, ADAM, GERDES & THOMPSON LLP
503 SOUTH PIERRE STREET
P.O. BOX 160
PIERRE, SOUTH DAKOTA 57501-0160

ROBERT B. ANDERSON
TIMOTHY M. ENGEL
MICHAEL F. SHAW
BRETT KOENECKE
CHRISTINA L. KLINGER
MARCOS A. AGUILAR
JUSTIN L. BELL
DOUGLAS A. ABRAHAM

SINCE 1881
www.magt.com

OF COUNSEL
DAVID A. GERDES
CHARLES M. THOMPSON
GLENN W. MARTENS 1881-1963
KARL GOLDSMITH 1885-1966
BRENT A. WILBUR 1949-2006

TELEPHONE
605 224-6803

TELECOPIER
605 224-6289
e-mail

koenecke@magt.com

January 20, 2012

Ms. Patricia Van Gerpen
Executive Director
South Dakota Public Utilities Commission
500 E. Capitol Ave.
Pierre, SD 57501

RE: Xcel Energy v. Southeastern Electric Cooperative, Inc
Docket No. EL11-025
Our file: 0185

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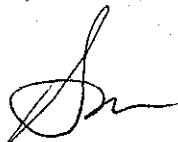
Dear Ms. Van Gerpen:

I represent Xcel Energy in the above captioned matter. I recently filed a Post Hearing Brief on this matter and also received a Reply Brief to ours from Alan Peterson who represents the Cooperative.

Xcel Energy chooses not to file a Reply Brief in this matter and stands upon the points and authorities raised in its initial Post Hearing Brief. We look forward to the Commission's decision on this matter.

Very truly yours.

MAY, ADAM, GERDES & THOMPSON LLP



BRETT M. KOENECKE

BK/sjs

Cc: Jim Wilcox